

City Park District General Fund
Instructions for the Maximum Levy Worksheet
Taxable Year 2016

General Information

The 2015 North Dakota Legislature enacted SB 2144 which consolidated and repealed several levy funds. There are new levy provisions for taxable years beginning with 2015.

Pursuant to North Dakota Century Code § 57-15-12 (2) “For taxable years after 2014, the highest amount in dollars the park district levied for general fund purposes for the three immediately preceding taxable years for purposes of subdivision a of subsection 1, must be adjusted by adding the highest amount in dollars the park district levied in any one of the three immediately preceding taxable years for the combined levies for employee pension contributions under section 40-49-22, old-age and survivors' insurance under section 52-09-08, an employee retirement program established by the governing body, and for forestry purposes under section 57-15-12.1.”

For taxable year 2016, N.D.C.C. §57-15-12(3) provides in part “...A park district may levy for general fund purposes for taxable year 2016 thirty-eight mills plus seventy-five percent of the number of mills levied for the additional purposes listed in this subsection for the 2014 taxable year.”

***SPECIFIC INSTRUCTIONS FOR THE 2016 CITY PARK DISTRICT GENERAL FUND
MAXIMUM LEVY WORKSHEET***

On the electronic version, enter figures in the yellow-shaded boxes only.

Calculation 1

- No. 1. Enter the taxes levied last year, two years ago, and three years ago for the funds provided in N.D.C.C. §57-15-12.
- No. 2. Largest of No. 1a, 1b, or 1c.
- No. 3. Base year's dollar amount levied times 1.12.
- No. 4. Enter the current year taxable value of the city park district.
- No. 5. Taxable value times .038; levy at 38 mills.
- No. 6. Maximum levy for calculation 1 is the lesser of No. 3 or No. 5.

Calculation 2

- No. 7. Enter the number of mills levied last year, two years ago, and three years ago for the funds provided in N.D.C.C. §57-15-12.

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No. 8. Largest of No. 7a, 7b, or 7c.

No. 9. Taxable value times the number of mills in No 8.

Calculation 3

No. 10. Enter base year taxes from No. 2.

No. 11. Enter amount levied in the base year for levies that have expired.

No. 12. No. 10 minus No. 11.

No. 13. Enter the base year taxable value of taxable and exempt* property.

No. 14. No. 12 divided by No. 13.

No. 15. Enter taxable value of taxable and exempt* property removed since the base year.

No. 16. Adjustment for property no longer in the taxing district (No. 14 times No. 15).

No. 17. Enter taxable value of taxable and exempt* property added since the base year.

No. 18. Adjustment for property added to the taxing district (No. 14 times No. 17).

No. 19. Enter new or increased mills authorized by the legislature or electors.

No. 20. New mills increase (No. 4 times No. 19).

No. 21. Equals No. 12 minus No. 16, plus No. 18, plus No. 20.

**Property exempt by local discretion or charitable status – see § 57-15-01.1(2)(d).*

**PROCEED TO CALCULATION 4 ONLY IF COMBINED TOTAL EXCEEDS 38.00 MILLS IN
No. 7(b) of Calculation 2!**

Calculation 4

No. 22. Enter combined number of mills levied for additional purposes for taxable year 2014.

No. 23. Required statutory reduction for 2016 is 75%.

No. 24. Equals No. 22 times 75%.

No. 25. Enter the maximum levy provided for city park general fund - 38.00 mills.

No. 26. Equals No. 24 plus No. 25.

No. 27. Equals No. 4 times No. 26.

No. 28. **Maximum General Fund Levy Authority (No. 27 OR greatest of Nos. 6, 9, or 21).**

No. 29. Maximum levy calculated.

No. 30. Levy amount, in dollars, certified by the city park district for the general fund as provided in N.D.C.C. §57-15-12.

No. 31. Final levy, the lesser of No. 29 or No. 30.

No. 31. Final Mill Rate, No. 31 divided by taxable value in No. 4.